



## Testimony

Before the Subcommittee on Oversight  
and Investigations, Armed Services  
Committee, House of Representatives

---

For Release on Delivery  
Expected at 2:00 p.m. EDT  
Tuesday, July 24, 2012

# AFGHANISTAN SECURITY

## Long-standing Challenges May Affect Progress and Sustainment of Afghan National Security Forces

Statement of Charles Michael Johnson, Jr.  
Director, International Affairs and Trade

Sharon L. Pickup  
Director, Defense Capabilities and Management



| Report Documentation Page  |                                    |                                     |   | Form Approved<br>OMB No. 0704-0188                  |                                 |
|--|------------------------------------|-------------------------------------|---|---|---------------------------------|
| Public reporting burden for the collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to a penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number. |                                    |                                     |   |   |                                 |
| 1. REPORT DATE<br><b>24 JUL 2012</b>   |                                    | 2. REPORT TYPE                      |   | 3. DATES COVERED<br><b>00-00-2012 to 00-00-2012</b> |                                 |
| 4. TITLE AND SUBTITLE<br><b>Afghanistan Security: Long-standing Challenges May Affect Progress and Sustainment of Afghan National Security Forces</b>  |                                    |                                     |   | 5a. CONTRACT NUMBER                                 |                                 |
|  |                                    |                                     |   | 5b. GRANT NUMBER                                    |                                 |
|  |                                    |                                     |   | 5c. PROGRAM ELEMENT NUMBER                          |                                 |
| 6. AUTHOR(S)   |                                    |                                     |   | 5d. PROJECT NUMBER                                  |                                 |
|  |                                    |                                     |   | 5e. TASK NUMBER                                     |                                 |
|  |                                    |                                     |   | 5f. WORK UNIT NUMBER                                |                                 |
| 7. PERFORMING ORGANIZATION NAME(S) AND ADDRESS(ES)<br><b>U.S. Government Accountability Office, 441 G Street NW, Washington, DC, 20548</b>   |                                    |                                     |   | 8. PERFORMING ORGANIZATION REPORT NUMBER            |                                 |
| 9. SPONSORING/MONITORING AGENCY NAME(S) AND ADDRESS(ES)  |                                    |                                     |   | 10. SPONSOR/MONITOR'S ACRONYM(S)                    |                                 |
|  |                                    |                                     |   | 11. SPONSOR/MONITOR'S REPORT NUMBER(S)              |                                 |
| 12. DISTRIBUTION/AVAILABILITY STATEMENT<br><b>Approved for public release; distribution unlimited</b>  |                                    |                                     |   |   |                                 |
| 13. SUPPLEMENTARY NOTES  |                                    |                                     |   |   |                                 |
| 14. ABSTRACT   |                                    |                                     |   |   |                                 |
| 15. SUBJECT TERMS  |                                    |                                     |   |   |                                 |
| 16. SECURITY CLASSIFICATION OF:  |                                    |                                     | 17. LIMITATION OF ABSTRACT<br><b>Same as Report (SAR)</b> | 18. NUMBER OF PAGES<br><b>13</b>                    | 19a. NAME OF RESPONSIBLE PERSON |
| a. REPORT<br><b>unclassified</b>   | b. ABSTRACT<br><b>unclassified</b> | c. THIS PAGE<br><b>unclassified</b> |   |   |                                 |

Highlights of [GAO-12-951T](#), a testimony before the Subcommittee on Oversight and Investigations, Armed Services Committee, House of Representatives

## Why GAO Did This Study

Since 2002, the United States and other nations have worked to develop ANSF. In 2010, the United States, NATO, and other coalition partners agreed to transition responsibility for the security of Afghanistan from the international community to the Afghan government by the end of 2014. According to NATO, a successful security transition requires ANSF capable of addressing security challenges in Afghanistan. To support its development, the United States has allocated \$43 billion to train, equip, and sustain ANSF from fiscal years 2002 to 2011, appropriated \$11.2 billion in fiscal year 2012, and requested about \$5.8 billion for fiscal year 2013.

To assist Congress in its oversight, GAO has issued over 20 reports and testimonies on ANSF since 2005. This testimony discusses findings from GAO reports and ongoing work that cover (1) progress reported and tools used to assess ANSF capability, (2) challenges affecting the development of capable ANSF, and (3) use of U.S. Security Force Assistance Advisory Teams to advise and assist ANSF. To perform this work, GAO reviewed DOD and NATO documents, and met with officials in Washington, D.C.; Tampa, FL; Brussels, Belgium; and Kabul, Afghanistan.

## What GAO Recommends

GAO is not making new recommendations but has made numerous recommendations in prior reports aimed at improving efforts to develop ANSF capabilities. DOD has generally concurred with most of these recommendations and has taken or has planned steps to address them.

View [GAO-12-951T](#). For more information, contact Charles Michael Johnson, Jr. at (202) 512-7331 or [johnsoncm@gao.gov](mailto:johnsoncm@gao.gov), or Sharon L. Pickup at (202) 512-9619 or [pickups@gao.gov](mailto:pickups@gao.gov).

July 24, 2012

## AFGHANISTAN SECURITY

### Long-standing Challenges May Affect Progress and Sustainment of Afghan National Security Forces

## What GAO Found

The Department of Defense (DOD) and the North Atlantic Treaty Organization (NATO) report progress developing capable Afghan National Security Forces (ANSF), but tools used to assess the performance of ANSF units have changed several times. In April 2012, DOD reported progress increasing the number and capability of ANSF, with 7 percent of army units and 9 percent of police units rated at the highest level of capability. GAO has previously found the tools used by DOD and NATO to assess ANSF reliable enough to support broad statements regarding capability. However, issues related to these tools exist. When GAO reported on ANA capability in January 2011, the highest capability rating level was “independent”—meaning that a unit was capable of executing the full spectrum of its missions without assistance from coalition forces. As of August 2011, the highest level had changed to “independent with advisors”—meaning that a unit was capable of executing its mission and can call for coalition forces when necessary. DOD reports, these changes, as well as the elimination of certain requirements for validating units, were partly responsible for the increase in ANSF units rated at the highest level.

Several long-standing challenges may affect the sustainment of capable ANSF, including cost, key skill gaps in Afghan forces, and limited ministerial capacity. First, while the Afghan government and coalition partners agreed in May 2012 to a sustainment model for ANSF, with an annual budget of \$4.1 billion, GAO has previously reported the Afghan government has limited ability to financially support its security forces and is dependent on donor contributions. Second, shortfalls in leadership and logistics capabilities in ANSF persist. Addressing such gaps is necessary to reduce ANSF reliance on coalition support. Finally, the Ministries of Defense and Interior—which oversee the Afghan army and police—continue to require coalition support to accomplish their missions. DOD has also reported these ministries face challenges, such as lack of expertise in human capital and problems with corruption. GAO has made recommendations to address these challenges, including addressing shortages of trainers. Since GAO made its recommendations, additional trainers have deployed to Afghanistan.

As part of the overall transition of lead security responsibility to ANSF, starting in early 2012, the Army and Marine Corps began training and deploying small teams of advisors with specialized capabilities, referred to as Security Force Assistance Advisory Teams (SFAATs). These teams will be located throughout Afghanistan and will work with ANSF personnel from the headquarters to the battalion level and advise and assist in areas such as command and control and intelligence. GAO's past work examining the use of training and advisor teams in Iraq and Afghanistan highlighted certain areas relevant to DOD's plans to provide SFAATs in support of the current mission in Afghanistan. For example, GAO found it is important that DOD assign officers and non-commissioned officers to advisor teams in a timely manner so they can train and exercise as a team prior to deployment. In addition, commanders need to set clear priorities between the advising mission and other operational requirements such as counterinsurgency operations. Given the key role of advising teams in supporting the transition process, these areas will be important considerations for DOD as it continues to refine its plans for forming, deploying, and using advisor personnel to mentor and develop the ANSF.

---

Chairman Wittman, Ranking Member Cooper, and Members of the Subcommittee:

We are pleased to be here to discuss U.S. and international efforts to develop capable Afghan National Security Forces (ANSF). Since 2002, the United States and other nations have worked to develop the capabilities of ANSF. In 2010, the United States, the North Atlantic Treaty Organization (NATO), the Afghan government, and members of the international community agreed to transition responsibility for the security of Afghanistan from the international community to the Afghan government by the end of 2014. In the past few months, NATO has begun to shift the focus of its mission from combat to a support role more focused on advising and assisting ANSF. According to NATO, a successful transition requires that ANSF be fully capable of addressing security challenges in Afghanistan on a sustainable basis. To support this effort, the United States allocated \$43 billion to build, train, equip, and sustain ANSF from fiscal year 2002 to 2011, with an additional \$11.2 billion appropriated in fiscal year 2012 and approximately \$5.8 billion requested by the U.S. Department of Defense (DOD) for fiscal year 2013.

To assist Congress in its oversight, since 2005 we have issued over 20 reports and testimonies focusing on ANSF. Our remarks are based on our prior and ongoing work on this issue.<sup>1</sup> Specifically, we address (1) progress reported and tools used to assess ANSF capability, (2) challenges affecting the development of capable ANSF, and (3) use of U.S. Security Force Assistance Advisory Teams to advise and assist ANSF. Detailed information on the scope and methodology for our prior work can be found in the reports we have cited throughout this statement. For the purposes of this testimony, we updated data on ANSF size and capability using DOD and NATO progress reports. We obtained the views of DOD on this information and incorporated the Department's comments where appropriate. We conducted the underlying performance audits in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audits to obtain sufficient, appropriate evidence to provide a reasonable basis for our

---

<sup>1</sup>For example, GAO, *Afghanistan Security: Department of Defense Effort to Train Afghan Police Relies on Contractor Personnel to Fill Skill and Resource Gaps*, [GAO-12-293R](#) (Washington, D.C.: Feb. 23, 2012); and *Afghanistan Security: Afghan Army Growing, but Additional Trainers Needed; Long-term Costs Not Determined*, [GAO-11-66](#) (Washington, D.C.: Jan. 27, 2011).

---

findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

---

## DOD and NATO Report Progress Developing Capable ANSF, but Assessment Tool Has Changed Over Time

DOD and NATO report progress in developing capable ANSF.<sup>2</sup> In April 2012, DOD reported that the number of ANSF grew steadily and exceeded growth targets. Similarly, as of May 2012, NATO reported that the Afghan National Army (ANA) reached its October 2012 recruitment growth goal of 195,000, while the Afghan National Police (ANP) reached 149,208 of its October 2012 goal of 157,000. We previously reported that DOD reported similar progress in 2010, achieving its interim growth goals for the ANA several months ahead of schedule. Further, DOD noted that increased numbers of ANSF were accompanied by increased capability of these forces, reporting that 7 percent (15 out of 219) of ANA and 9 percent (39 out of 435) of ANP units rated as operating independently with the assistance of advisors.<sup>3</sup> Table 1 provides additional information on DOD assessments of the ANA and ANP.

---

<sup>2</sup>DOD reported this assessment in its April 2012 *Report on Progress Toward Security and Stability in Afghanistan*, which covers progress in Afghanistan from October 1, 2011 to March 31, 2012.

<sup>3</sup>Assessments classify ANSF units into one of six levels of performance: independent with advisors, effective with advisors, effective with partners, developing with partners, established, and not assessed.

**Table 1: DOD Assessments of the Afghan National Army (ANA) and Afghan National Police (ANP) Operational Effectiveness reported in April 2012**

| Rating Definition Level   | ANA Units and Headquarters | Percent of Units | ANP Units  | Percent of Units |
|---------------------------|----------------------------|------------------|------------|------------------|
| Independent with Advisors | 15                         | 7%               | 39         | 9%               |
| Effective with Advisors   | 101                        | 46               | 180        | 41               |
| Effective with Partners   | 80                         | 37               | 102        | 23               |
| Developing with Partners  | 18                         | 8                | 36         | 8                |
| Established               | 3                          | 1                | 16         | 4                |
| Not Assessed              | 2                          | 1                | 62         | 14               |
| <b>Totals</b>             | <b>219</b>                 | <b>100%</b>      | <b>435</b> | <b>100%</b>      |

Source: DOD.

Note: Percentages may not add to 100 due to rounding.

ANSF ratings are based on the Commander's Unit Assessment Tool (CUAT), an assessment system used to evaluate the capability of ANSF. The assessment tool provides quantitative data for security force units, including the level of personnel, equipment, and training, and qualitative assessments for functions such as leadership and education. In addition, the assessment tool reports on the operational performance of the ANA and ANP units. DOD uses these assessments as part of its report of progress in the development of capable ANSF. We have previously found these assessment tools reliable enough to support broad statements regarding ANSF capability.<sup>4</sup>

However, issues related to these assessment tools exist. Specifically, key definitions used in ANSF assessments have changed several times and assessments did not fully measure ANP capability until recently.

- *Changing definitions.* Key definitions used in capability assessments of ANSF have changed several times. For instance, when we reported on ANA capability in January 2011, the highest capability rating level

<sup>4</sup>For the purpose of this statement, we determined that we did not need to independently validate these assessments, as we are presenting DOD and NATO data to describe and comment on their reports of progress.

---

was “independent”—meaning that a unit was capable of planning, executing, and sustaining the full spectrum of its missions without assistance from coalition forces. As of August 2011, the highest level changed to “independent with advisors”—meaning that a unit was capable of planning, executing, and sustaining its mission, and can call for coalition forces when necessary.<sup>5</sup> The change to “independent with advisors” also lowered the standard for unit personnel and equipment levels from “not less than 85” to “not less than 75” percent of authorized levels. As DOD reports, these changes, as well as the elimination of certain requirements for validating units, were responsible, in part, for its reported increase in April 2012 of the number of ANSF units rated at the highest level. We have previously reported that clarity regarding the criteria by which security forces are assessed is critical to congressional oversight of efforts to develop foreign security forces.<sup>6</sup>

- *Problems assessing ANP capability.* DOD has reported problems using the CUAT to assess the capability of the ANP. Until recently, the same report template was used to assess the ANA and ANP, despite the differing missions of these institutions. While the assessment tool did rate the ability of ANA and ANP units to meet their counterinsurgency mission, according to DOD it did not address civil policing and other responsibilities of the ANP.<sup>7</sup> DOD reported that the February 2012 CUAT report began collecting data on community policing and rule of law capabilities of the ANP. According to DOD, prior to February 2012, the ANP were more focused on counterinsurgency than civil policing. However, the assessment tool cannot be used to report on the development of ANP capability to perform civil policing functions prior to February 2012.

---

<sup>5</sup>We first reported on changes to capability ratings for the ANA in 2008, noting that definitions for the highest level of ANA capability changed from “independent operating capability” to “full operational capability.” See GAO, *Afghanistan Security: Further Congressional Action May Be Needed to Ensure Completion of a Detailed Plan to Develop and Sustain Capable Afghan National Security Forces*, [GAO-08-661](#) (Washington, D.C.: June 18, 2008).

<sup>6</sup>GAO, *Operation Iraqi Freedom: DOD Assessment of Iraqi Security Forces’ Units as Independent Not Clear Because ISF Support Capabilities Are Not Fully Developed*, [GAO-08-143R](#) (Washington, D.C.: Nov. 30, 2007).

<sup>7</sup>GAO, *Foreign Police Assistance: Defined Roles and Improved Information Sharing Could Enhance Interagency Collaboration*, [GAO-12-534](#) (Washington, D.C.: May 9, 2012).

---

## Long-standing Challenges May Affect Progress and Sustainment of Capable ANSF

The security transition in Afghanistan is contingent on ANSF capable of providing security throughout the country as coalition forces shift the focus of their mission to a support role. Several long-standing challenges, including cost, key skill gaps in Afghan forces, and limited capacity of ministries supporting the ANSF, may affect the capability of ANSF to sustain lead responsibility for security throughout Afghanistan.<sup>8</sup>

- *Cost to sustain ANSF.* We have previously reported that an analysis of the amount of future funding needed to support ANSF is critical for decision making and oversight. At the May 2012 NATO conference, the United States and other donor nations contributing to the NATO-led ANSF training mission agreed to a preliminary model for the future sustainment of ANSF. This model envisions a post-2014 force size of 228,500 with an estimated annual budget of \$4.1 billion.<sup>9</sup> We have previously reported that the Afghan government has limited ability to financially support its security forces and is dependent on donor contributions.<sup>10</sup> A January 2010 International Monetary Fund analysis projected that it will take at least until 2023 for the Afghan government to raise sufficient revenues to cover its operating expenses, including those related to the army and police. Ensuring continued donor contributions until that time may present challenges.
- *Key skill gaps in ANSF.* In 2009 and 2011, we reported that key skill gaps exist within the ANA and ANP, including shortfalls in leadership and logistics capability.<sup>11</sup> We have previously recommended that DOD, in conjunction with international partners, take steps to eliminate the shortage of training personnel for the ANA needed to address these skill gaps. However, in April 2012, DOD reported that shortages in the number of non-commissioned officers needed to provide leadership to ANSF remained a challenge, noting that the ANA required an additional 10,600 non-commissioned officers and the

---

<sup>8</sup>According to DOD, lead security responsibility means ANSF are planning and controlling operations with the advice and support of NATO. In May 2012, GAO issued a classified report on the security transition in Afghanistan.

<sup>9</sup>In April 2012, GAO issued a restricted report on the cost to build and sustain ANSF.

<sup>10</sup>GAO, *Afghanistan's Donor Dependence*, [GAO-11-948R](#) (Washington, D.C.: Sept. 20, 2011).

<sup>11</sup>See [GAO-11-66](#) and *Afghanistan: Key Issues for Congressional Oversight*, [GAO-09-473SP](#) (Washington, D.C.: Apr. 21, 2009).



---

ANP required approximately 8,300. DOD has previously noted that the development of leaders for ANSF is essential to improving its capability. Additionally, despite reported progress in providing ANSF with literacy training—a key prerequisite for learning specialized skills, such as logistics, needed to reduce reliance on coalition forces—DOD states that illiteracy remains a challenge. Further, despite the surge of U.S. troops to Afghanistan, the training mission continues to experience a shortfall in personnel needed to help address these key skill gaps. According to DOD, as of March 2012, about 16 percent of instructor positions to train ANSF were unfilled and NATO lacked pledges to fill them.

- *Limited capacity of ministries supporting ANSF.* We have previously reported that limited capacity in the Afghan Ministries of Defense (MOD) and Interior (MOI)—which oversee the ANA and ANP, respectively—present challenges to the development and sustainment of capable ANSF. For instance, MOI faced challenges, such as a lack of consolidated personnel databases and formal training in properly executing budget and salary functions. In April 2012, DOD reported that the MOD was assessed as requiring some coalition assistance to accomplish its mission—an assessment unchanged since October 2010, while the MOI was assessed as needing significant coalition assistance—an assessment unchanged since 2009.<sup>12</sup> Additionally, DOD reported that the ministries face a variety of challenges, including, among others, MOD's lack of human capital in areas requiring technical expertise and MOI's continuing problems with corruption.

---

<sup>12</sup>GAO, *Afghanistan Governance: Performance-Data Gaps Hinder Overall Assessment of U.S. Efforts to Build Financial Management Capacity*, [GAO-11-907](#) (Washington, D.C.: Sept. 20, 2011).

---

## Factors to Consider in Deployment and Use of Security Force Assistance Advisory Teams to Develop the ANSF

As part of the overall transition of lead security responsibility to the ANSF by 2014, NATO's mission in Afghanistan is shifting from a combat role to more of an advising and assist mission. To that end, earlier this year, the United States and coalition nations have begun providing specialized teams, referred to as security force assistance advisory teams (SFAATs), to provide leadership and expertise to ANSF personnel and units. At the same time, overall U.S. troop levels are planned to draw down from about 87,000 as of the end of March 2012, to approximately 68,000 by the end of September 2012.

Mentoring, advising, and partnering with ANSF units has been a key part of NATO's mission in Afghanistan. For the U.S. contribution, DOD has used a variety of approaches to provide U.S. forces to carry out the advise and assist mission, including forming individual training teams as well as augmenting existing brigade combat teams with additional personnel to serve as advisors. Starting in early 2012, the Army and Marine Corps began training and deploying small teams of advisors with specialized capabilities, or SFAATs. These teams will be located throughout Afghanistan and are comprised of officers and senior-grade non-commissioned officers. They will work with ANSF personnel from the headquarters to the battalion level and advise and assist in areas such as command and control, intelligence, and logistics. In addition, the SFAATs will work with the ground commander to arrange for these units to provide any necessary support to ANSF units such as fire support or medical assistance. To initially provide these teams, the Army and Marine Corps in some cases created these teams by drawing personnel from units that had already deployed to Afghanistan. In other cases, they created teams by drawing personnel from U.S. based units. As the Army and Marine Corps plan to provide additional teams of advisors for future deployments, they are exploring whether to use the same approaches or other options for organizing and deploying these personnel. In addition, coalition nations are expected to provide a number of similar advisor teams.

Our past work examining the use of training teams and advisor teams in Iraq and Afghanistan highlighted certain areas that we believe are relevant to DOD's plans to provide the SFAATs in support of the current mission in Afghanistan.<sup>13</sup> For example, our recent work focused on the

---

<sup>13</sup>See *Iraq and Afghanistan: Actions Needed to Enhance the Ability of Army Brigades to Support the Advising Mission*, [GAO-11-760](#) (Washington, D.C.: Aug. 2, 2011).

---

Army, which in 2009 shifted its approach and began replacing individual training teams with brigade combat teams augmented with advisor personnel. Specifically, we identified challenges related to the sourcing and training of personnel, balancing missions, defining command and control relationships, and providing support to advisor personnel once deployed.

- *Sourcing and training of advisor personnel.* Neither the training teams nor the augments provided to the Army's brigade combat teams existed in any of the services' doctrinal structures. Instead, they were typically sourced with personnel who were identified individually, and generally consisted of company and field-grade officers and senior non-commissioned officers who were taken from other units. We found that DOD faced some difficulty in providing the required field grade officers or specialized capabilities to these teams, because of widespread demand for these personnel, whose numbers were already in short supply. In addition, DOD faced challenges getting personnel assigned to advisor teams in a timely manner, limiting their ability to train and exercise as a team prior to deployment.
- *Balancing advising activities with other missions.* We found that units in Afghanistan faced some challenges because commanders did not always set clear priorities between the advising mission and other operational requirements, such as counterinsurgency operations or performing missions such as conducting checkpoints. As a result, in kinetic combat environments, commanders prioritized the combat mission and directed their resources accordingly.
- *Defining command-and-control relationships.* Theater commanders did not always provide clear guidance on command and control structures for the advisors. In some cases, the lack of clarity on command relationships between brigades and advisor teams led to the reassignment of advisors to the control of a division or a brigade that they had not trained and deployed with.
- *Provision of support to advisor teams.* We found that brigades in Afghanistan sometimes faced challenges providing the necessary support to advisor teams such as transportation assets, force protection resources, and equipment because support requirements had not always been clearly identified, these items and capabilities were in limited supply and were, at times, also needed to support combat operations.

---

We made several recommendations to DOD to enhance the Department's ability to support the advising mission, including clearly defining the requirements for the number, ranks, and capabilities of advisors, the relative priority of the advising mission, and the support that advisor teams require. DOD concurred with our recommendations and has taken some actions to implement them. Given the key role of advising teams in supporting the transition process, these areas will be important considerations for DOD as it continues to refine its plans for forming, deploying, and using advisor personnel to mentor and develop the ANSF.

---

Chairman Wittman, Ranking Member Cooper, and Members of the Subcommittee, this concludes our prepared statement. We would be happy to answer any questions you may have at this time.

---

## Contacts and Acknowledgments

For further information on this statement, please contact Charles Michael Johnson, Jr. at (202) 512-7331 or [johnsoncm@gao.gov](mailto:johnsoncm@gao.gov), or Sharon L. Pickup at (202) 512-9619 or [pickups@gao.gov](mailto:pickups@gao.gov). In addition, contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement. Individuals who made key contributions to this statement include Tetsuo Miyabara, Assistant Director; James A. Reynolds, Assistant Director; Ashley Alley; Teakoe Coleman; Tara Copp; Thomas Costa; Joyee Dasgupta; David Dayton; Martin deAlteriis; Hynek Kalkus; Farahnaaz Khakoo; Christopher Mulkins; Marcus Lloyd Oliver; Nina Pfeiffer; Lisa Reijula; Biza Repko; Luis Rodriguez; Pierre Toureille; and Sally Williamson.

---

---

This is a work of the U.S. government and is not subject to copyright protection in the United States. The published product may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.

---

## GAO's Mission

The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

---

## Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through GAO's website ([www.gao.gov](http://www.gao.gov)). Each weekday afternoon, GAO posts on its website newly released reports, testimony, and correspondence. To have GAO e-mail you a list of newly posted products, go to [www.gao.gov](http://www.gao.gov) and select "E-mail Updates."

---

## Order by Phone

The price of each GAO publication reflects GAO's actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white. Pricing and ordering information is posted on GAO's website, <http://www.gao.gov/ordering.htm>.

Place orders by calling (202) 512-6000, toll free (866) 801-7077, or TDD (202) 512-2537.

Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information.

---

## Connect with GAO

Connect with GAO on [Facebook](#), [Flickr](#), [Twitter](#), and [YouTube](#). Subscribe to our [RSS Feeds](#) or [E-mail Updates](#). Listen to our [Podcasts](#). Visit GAO on the web at [www.gao.gov](http://www.gao.gov).

---

## To Report Fraud, Waste, and Abuse in Federal Programs

Contact:

Website: [www.gao.gov/fraudnet/fraudnet.htm](http://www.gao.gov/fraudnet/fraudnet.htm)

E-mail: [fraudnet@gao.gov](mailto:fraudnet@gao.gov)

Automated answering system: (800) 424-5454 or (202) 512-7470

---

## Congressional Relations

Katherine Siggerud, Managing Director, [siggerudk@gao.gov](mailto:siggerudk@gao.gov), (202) 512-4400, U.S. Government Accountability Office, 441 G Street NW, Room 7125, Washington, DC 20548

---

## Public Affairs

Chuck Young, Managing Director, [youngc1@gao.gov](mailto:youngc1@gao.gov), (202) 512-4800, U.S. Government Accountability Office, 441 G Street NW, Room 7149, Washington, DC 20548



Please Print on Recycled Paper.